



Supreme Court Rules IEEPA Tariffs Unconstitutional: A \$100 Billion Duty Recovery at Stake

Navigating Unprecedented Tariff Uncertainty

Importers face significant uncertainty as the International Emergency Economic Powers Act (IEEPA), enacted in 1977 to regulate economic transactions during national emergencies, has been used by the Trump administration to impose tariffs on imported goods, citing national security threats such as fentanyl trafficking, migration, and trade imbalances. This executive action tests the constitutional authority of Congress, which traditionally holds the power to regulate commerce and levy duties under Article I, Section 8 of the U.S. Constitution, unless otherwise delegated to the Executive such as with Section 232 and Section 301.

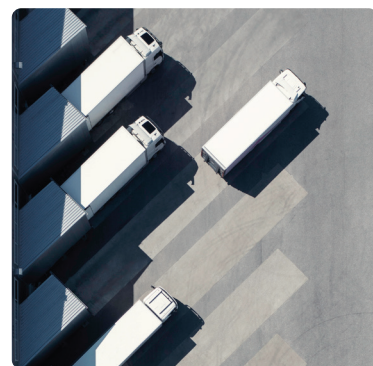
Legal challenges to the use of IEEPA for tariff imposition have led to plaintiffs prevailing in both the U.S. Court of International Trade and the U.S. Court of Appeals, and ultimately, the U.S. Supreme Court. For importers managing high-value or high-volume supply chains, the financial and operational stakes are immense, making the case pivotal for their future operations.

Unlocking Significant Financial Recovery

The Supreme Court ruled that IEEPA tariffs imposed by the Trump administration were unconstitutional, potentially allowing businesses to recover capital previously tied up in contested duties. A decision in favor of the challengers sets a historic precedent for limiting executive authority in trade actions. Furthermore, it triggers one of the most significant duty recovery events in U.S. history.

What a Favorable Ruling Means for You:

- **Substantial Refunds:** A ruling against the government opens the door to a \$150 billion duty recovery opportunity for importers, and your business may be entitled to recover millions in previously paid IEEPA tariffs.
- **Expanded Refund Windows:** Refund eligibility may extend to previously unchallenged entries, unlocking an even greater financial return.
- **Strategic Advantage:** Strategic action is the key to unlocking this opportunity. By leveraging historical entry data, Ryan can quantify your refund potential and devise a multi-layered strategy to maximize your recovery opportunity. This is not a time to wait and see. The 314-day liquidation cycle for customs entries means time is of the essence. To secure potential refunds, you must be prepared to file protective pleadings, Post Summary Corrections (PSCs), or protests immediately.



Unmatched Expertise in Duty Recovery

Ryan is uniquely positioned to help importers navigate this complex legal landscape and capitalize on the potential \$150 billion recovery opportunity. We combine deep technical expertise with advanced data analytics to deliver results that others cannot match. We do not just advise trade policy; we execute strategies that recover capital for our clients.

Why Leading Importers Choose Ryan

- **Leverage Unmatched Customs and Trade Expertise:** Benefit from industry-leading guidance in duty recovery, compliance, and trade litigation.
- **Quantify Your Recovery Opportunity:** Rapidly assess historical entries and quantify potential refund value through comprehensive data analysis.
- **Preserve and Maximize Your Refund:** Prepare and file strategic protests and claims to secure the maximum refund allowable.
- **Implement a Turnkey Recovery Solution:** Minimize your internal effort while maximizing financial benefit with end-to-end support, from initial analysis and documentation to direct engagement with U.S. Customs and Border Protection (CBP).

A Proven Process for Recovery

Partnering with Ryan transforms a complex legal challenge into a streamlined recovery opportunity. We focus on delivering tangible outcomes that impact your bottom line.

- **Maximize Financial Recovery:** Recover every dollar in overpaid duties through our rigorous analysis and aggressive claim management.
- **Secure Compliance and Defense:** Establish a compliant and defensible claim position with CBP to protect your business from risk while pursuing your refund.
- **Expedite Execution:** Deploy a multi-layered strategy immediately to protect your standing before the liquidation window closes.

Act Now to Protect Your Refund Rights

Time is of the essence to maximize recovery. Customs entries follow a strict 314-day liquidation cycle, and the window to file protective actions is narrowing. Ryan helps you quantify your refund potential, prepare protective actions, and finalize a recovery strategy ready for immediate execution.

Contact us today for a Refund Readiness Assessment.



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